

# REG-19

## Low and Moderate Income Housing Facilities Application for a Facility Approval Letter

**Statutory Authority:** Conn. Gen. Stat. §12-412(29)

**Purpose:** Use REG-19 to apply with the Department of Revenue Services (DRS) for qualification as an exempt low and moderate income housing facility.

### 1. Identification of the Facility:

Name and address of facility \_\_\_\_\_

Attach a description of the housing facility including the number of dwelling units, the number of units occupied by low and moderate income persons or families, the policies instituted that ensure the facility will continue to qualify for the exemption, its location, its dates of construction, and commencement of operation.

### 2. Identification of Sponsoring Organization:

Full name of the organization (as shown on organizing document)	Name and daytime telephone number of person to be contacted for information (      )
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Sponsoring organization's address: number and street, city or town, state, and ZIP code

Date incorporated or formed	State of incorporation or formation
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**Organizing documents:** Submit a copy of the sponsoring organization's organizing document that states it has as one of its purposes the development, construction, sponsorship, or ownership of housing for low and moderate income families. The copy may be a photocopy of the signed and dated original document. (Do not send originals because all documents submitted become part of the application file.)

Corporation: Attach a copy of the articles of incorporation (including amendments and restatements) showing the stamp or seal of the Secretary of the State.

Unincorporated: Attach a copy of the constitution and bylaws.

### 3. Identification of Operating Organization: If the operating organization is different from the sponsoring organization, provide the information requested in addition to the full name and address of the operating organization.

Full name of the organization (as shown on organizing document)	Name and daytime telephone number of person to be contacted for information (      )
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Operating organization's address: number and street, city or town, state, and ZIP code

Date incorporated or formed	State of incorporation or formation
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**Organizing documents.** Submit a copy of the operating organization's organizing document. If the operating organization is a nonprofit housing organization, submit a copy of the organization's organizing document that states it has as one of its purposes the development, construction, sponsorship, or ownership of housing for low and moderate income families. The copy may be a photocopy of the signed and dated original document. (Do not send originals because all documents submitted become part of the application file.)

Corporation: Attach a copy of the articles of incorporation (including amendments and restatements) showing the stamp or seal of the Secretary of the State.

Unincorporated: Attach a copy of the constitution and bylaws.

### 4. Identification of Owner If the owner of the housing facility is different from the sponsoring or operating organization, provide the information requested in addition to the full name and address of the owner's organization.

Full name of the owner (as shown on organizing document)	Name and daytime telephone number of person to be contacted for information (      )
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Owner's address: number and street, city or town, state, and ZIP code

Date incorporated or formed	State of incorporation or formation
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**Organizing documents:** Submit a copy of the owner's organizing document. If the owner is a nonprofit housing organization, submit a copy of the owner's organizing document that states it has as one of its purposes the development, construction, sponsorship, or ownership of housing for low and moderate income families. The copy may be a photocopy of the signed and dated original document. (Do not send originals because all documents submitted become part of the application file.)

- Corporation: Attach a copy of the articles of incorporation (including amendments and restatements) showing the stamp or seal of the Secretary of State.
- Unincorporated: Attach a copy of the constitution and bylaws.

- 5. Internal Revenue Service determination letter:** Attach the IRS determination letter(s) issued to the nonprofit housing organization(s) identified above.
- 6. Management and regulatory agreements:** Attach documents that describe and establish the sponsorship and arrangements for financing, construction, and operation of the facility, such as management contracts, construction, or regulatory agreements with federal or state housing authorities. All attachments should be copies of signed and dated documents.

- 7. Declaration:** An officer or other authorized signatory from the sponsoring organization named in Section 2 must sign this declaration.
- I declare under penalty of law that I have examined this application and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false application to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Name of sponsoring organization \_\_\_\_\_

By: \_\_\_\_\_

Authorized Signature	Title	Date
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You must submit the required information and appropriate documents, or all documents may be returned to you.

- Have you enclosed the following documents?
1. This form signed by an authorized person.
  2. Description of the housing facility.
  3. Organizing documents.
  4. IRS determination letter(s)
  5. Management or other agreements or contracts.

Mail the completed application and all required information to:

Department of Revenue Services  
Exemption Unit  
Taxpayer Services Division  
25 Sigourney Street  
Hartford CT 06106-5032